

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

25TH NAVAJO NATION COUNCIL - First Year, 2023

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND
RECOMMENDING THE FIXED COST ALLOCATIONS FOR FISCAL YEAR 2024
FOR CERTAIN NAVAJO NATION PROGRAMS

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 N.N.C. § 300(A).
- B. The Budget and Finance Committee has the responsibility to "protect the interests of the Navajo People through the prudent management of the financial reserves of the Navajo Nation and the use of funds available for expenditure by the Navajo Nation." 2 N.N.C. § 300(C)(4). Such funds include all funds used for appropriations in the Navajo Nation's annual Comprehensive Budget.
- C. The Budget and Finance Committee has the responsibility to "recommend to the Navajo Nation Council the budgeting, appropriation ... and management of all funds." 2 N.N.C. § 301(B)(2). Such funds include all funds used for covering Fixed Cost allocations in the Navajo Nation's annual Comprehensive Budget.
- D. Pursuant to 12 N.N.C. § 840(A) the Budget and Finance Committee ("BFC") reviews and makes recommendations concerning the Navajo Nation's annual Comprehensive Budget, in accordance with the budget instructions approved by BFC for each Fiscal Year.
- E. BFC approved the FY2024 Budget Instructions Manual on July 12, 2023 in Resolution No. BFJY-15-23. Also in BFJY-15-23, BFC approved the overall "Fixed Cost Programs FY2024 General Fund and IDC Allocations" for certain Navajo Nation Programs

(revised as of 7/13/23). See Exhibit D-2 to BFJY-15-23 (copy of Exhibit D-2 is attached hereto as **EXHIBIT 1**).

- F. Consistent with its approval of the FY2024 Budget Instructions Manual and the Fixed Cost Allocations in Exhibit D-2 to BFJY-15-23, BFC also approves the detailed FY2024 Fixed Cost budgets for the following Navajo Nation Programs:

1. Office of the Controller;
2. Division of General Services;
3. Navajo-Hopi Land Commission
4. Office of Management and Budget;
5. Division of Human Resources;
6. Judicial Branch;
7. Division of Natural Resources;
8. Office of Navajo Tax Commission;
9. Human Rights Commission;
10. Navajo Utah Commission;
11. Division of Economic Development;
12. Department of Justice;
13. Division of Community Development (stipends);
14. Navajo Election Administration (elections);
15. District Grazing Committees (stipends);
16. Eastern Navajo Land Board (stipends);
17. Farm Boards (stipends);
18. Eastern Navajo Land Commission.

- G. All Navajo Nation Programs named above are listed in Exhibit D-2 to BFJY-15-23 (the attached **EXHIBIT 1**).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee held meetings and heard reports on the proposed Fixed Cost allocations for FY2024 for the various Navajo Nation Programs named in SECTION ONE (F) herein.
- B. During these budget meetings, the Budget and Finance Committee reviewed and considered the proposed Fixed Cost allocations for FY2024 for said Programs, as compared to the base planning amounts established in the FY2024 Budget Instructions Manual and as recommended by the Office of Management and Budget.

- C. The Budget and Finance Committee finds that approval of the proposed Fixed Cost allocations for FY2024 budget for said Programs, and inclusion of Fixed Cost allocations in the Navajo Nation's FY2024 Comprehensive Budget, is in the best interest of the Navajo Nation.

**SECTION THREE. APPROVING AND RECOMMENDING THE FIXED COST
ALLOCATIONS FOR FISCAL YEAR 2024 FOR CERTAIN NAVAJO
NATION PROGRAMS**

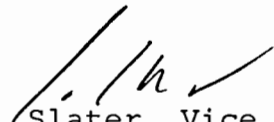
- A. The Budget and Finance Committee hereby approves the proposed Fixed Cost allocations for FY2024 for the various Navajo Nation Programs named in SECTION ONE (F) herein, as detailed in the "Fund Type Budget Summary" attached hereto as **EXHIBIT A**.
- B. The Budget and Finance Committee hereby approves certain revisions (if any) to the proposed Fixed Cost allocations for FY2024 for the Programs named in SECTION ONE (F) herein, as shown in Columns (D) and (E) of the "General Fund Comparative Summary" attached as **EXHIBIT B**.
- C. An explanation of the revisions (if any) to the dollar figures in Columns (D) and (E) of the General Fund Comparative Summary - EXHIBIT B, as approved by the Budget and Finance Committee, are shown in the "Recommended Changes to the General Fund Budget" attached hereto as **EXHIBIT C**.
- D. The Budget and Finance Committee hereby approves certain Conditions of Appropriation and Legislative Concerns (if any) pertaining to the Programs named in SECTION ONE (F) herein, as listed in the attached **EXHIBIT D**.
- E. The Budget and Finance Committee hereby approves certain Unmet Needs (if any) for the Programs named in SECTION ONE (F) herein, as listed in the attached **EXHIBIT E**.
- F. The Budget and Finance Committee hereby recommends that the proposed Fixed Cost allocations for FY2024 for the Programs named in SECTION ONE (F) herein, along with all revisions and additions thereto (if any), as detailed in the attached **EXHIBITS A-E**, be included in the Navajo Nation's FY2024 Comprehensive Budget to be approved by the Navajo Nation Council.

SECTION FOUR. EFFECTIVE DATE

This Action shall become effective as provided in 2 N.N.C. § 189(A).

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 3 in favor and 0 opposed, this 11th day of August 2023.


Carl R. Slater, Vice Chairperson
Budget and Finance Committee

Motion: Honorable Norman M. Begay
Second: Honorable Shaandiin Parrish

Fixed Cost Programs FY 2024 General Fund and IDC Allocations



A	B	C	D	E
BU #	Program	FY 24 GF Allocation	FY 24 IDC Allocation	TOTAL C + D
118001	Annual Audit - OOC	1,385,692	614,308	2,000,000
118004	Insurance Premiums - DGS	2,335,377	2,445,821	4,781,198
118005	Utilities - DGS	3,574,895	3,052,716	6,627,611
118007	Telecommunications - DGS	347,289	933,807	1,281,096
118008	Radio Communications - DGS	102,743	360,889	463,632
118013	Hopi Partitioned Land Rental - NHLHC	134,000		134,000
118017	Indirect Cost Plan - OMB		25,217	25,217
118018	Retirement Plan Account - DHR *	1,983,220		1,983,220
118019	NN Integrated Justice - JB	350,000		350,000
118020	Investment Fees - OOC	395,000		395,000
118022	FMIS Maintenance - OOC	993,710	1,020,555	2,014,265
118023	Facility Maintenance - DGS	2,162,157	188,641	2,350,798
118026	Information Technology - DGS	1,350,509		1,350,509
118027	NGS Transmission Costs - DNR	1,370,100		1,370,100
118028	Office Rental - ONTC	87,811		87,811
118029	Office Rental - NNHRC	30,481		30,481
118030	Office Rental - Navajo Utah	15,153		15,153
118031	Office Rental - DED	191,831		191,831
N01000	Fixed Cost Litigation - DOJ	5,000,000		5,000,000
108XXX	Chapter Officials Stipends - DCD	4,158,000		4,158,000
New	Navajo Nation Election - LB	300,000		300,000
New	Agr - District Grazing Committee	1,797,726		1,797,726
New	Agr - Eastern Navajo Land Board	448,519		448,519
New	Agr - Farm Board	816,578		816,578
New	Office Rental - Eastern Navajo Land Comm	30,000		30,000
Totals:		29,360,791	8,641,954	38,002,745

* BU# 118018 Retirement Plan: \$1,938,220 + \$5,000,000 (Personnel Lapse)

Fiscal Year 2024

The Navajo Nation

Fund Type Budget Summary

Branch: _____ Executive Branch _____ Division/Office: _____ Navajo Nation Fixed Costs

Business Unit Number	Program Title	FY 2023 General Fund Budget	FY 2024							Total
			Proposed General Fund Budget	Indirect Cost Fund	Personnel Lapse Fund	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	
118001	Annual Audit - OOC	982,677	1,385,692	614,308						2,000,000
118004	Insurance Premiums - DGS	3,058,115	2,335,377	2,445,821						4,781,198
118005	Utilities - DGS	3,768,499	3,574,895	3,052,716						6,627,611
118007	Telecommunications - DGS	720,085	347,289	933,807						1,281,096
118008	Radio Communications - DGS	162,227	102,743	360,889						463,632
118013	Hopi Partitioned Land Rental - NHLHC	134,000	134,000							134,000
118017	Indirect Cost Plan - OMB	0	0	25,217						25,217
118018	Retirement Plan Account - DHR	7,500,000	1,983,220							1,983,220
118019	NN Integrated Justice - JB	350,000	350,000							350,000
118020	Investment Fees - OOC	165,000	395,000							395,000
118022	FMIS Maintenance - OOC	1,426,844	993,710	1,020,555						2,014,265
118023	Facility Maintenance - DGS	2,021,485	2,162,157	188,641						2,350,798
118026	Information Technology - DGS	800,000	1,350,509							1,350,509
118027	NGS Transmission Costs - DNR	1,900,100	1,370,100							1,370,100
118028	Office Rental - ONTC	87,811	87,811							87,811
118029	Office Rental - NNHRC	30,481	30,481							30,481
118030	Office Rental - Navajo Utah	15,153	15,153							15,153
118031	Office Rental - DED	189,431	191,831							191,831
N01000	Fixed Cost Litigation - DOJ	5,000,000	5,000,000							5,000,000
108XXX	Chapter Officials Stipends - DCD	4,158,000	4,158,000							4,158,000
New	Navajo Nation Election - LB		300,000							300,000
New	Agr - District Grazing Committee		1,797,726							1,797,726
New	Agr - Eastern Navajo Land Board		448,519							448,519
New	Agr - Farm Board		816,578							816,578
New	Office Rental - Eastern Navajo Land Com		30,000							30,000
Total:		32,469,908	29,360,791	8,641,954		0	0	0	0	38,002,745

The Navajo Nation
General Fund Comparative Summary

Branch:		Executive Branch	Division/Office:		Navajo Nation Fixed Costs	
(A)	(B)	(C)	(D)	(E)		
Business Unit Number	Program Title	Branch Chief's Proposed FY 2024	Oversight Committee's Recommended FY 2024	Plus or Minus \$ Difference		
118001	Annual Audit - OOC	1,385,692				
118004	Insurance Premiums - DGS	2,335,377				
118005	Utilities - DGS	3,574,895				
118007	Telecommunications - DGS	347,289				
118008	Radio Communications - DGS	102,743				
118013	Hopi Partitioned Land Rental - NHLC	134,000				
118017	Indirect Cost Plan - OMB	0				
118018	Retirement Plan Account - DHR	1,983,220				
118019	NN Integrated Justice - JB	350,000				
118020	Investment Fees - OOC	395,000				
118022	FMIS Maintenance - OOC	993,710				
118023	Facility Maintenance - DGS	2,162,157				
118026	Information Technology - DGS	1,350,509				
118027	NGS Transmission Costs - DNR	1,370,100				
118028	Office Rental - ONTC	87,811				
118029	Office Rental - NNHRC	30,481				
118030	Office Rental - Navajo Utah	15,153				
118031	Office Rental - DED	191,831				
N01000	Fixed Cost Litigation - DOJ	5,000,000				
108XXX	Chapter Officials Stipends - DCD	4,158,000				
New	Navajo Nation Election - LB	300,000				
New	Agr - District Grazing Committee	1,797,726				
New	Agr - Eastern Navajo Land Board	448,519				
New	Agr - Farm Board	816,578				
New	Office Rental - Eastern Navajo Land Com	30,000				
TOTAL:		29,360,791	0			

The Navajo Nation Recommended Changes to the General Fund Budget

Fiscal Year 2024

Branch: Executive Branch Division/Office: Navajo Nation Fixed Costs

[illegible]

The Navajo Nation

Fiscal Year 2024

Branch: Executive Branch **Division/Office:** Navajo Nation Fixed Costs

[illegible]

The Navajo Nation Recommended Unmet Needs Budgets

Fiscal Year 2024

Branch: Executive Branch **Division/Office:** Navajo Nation Fixed Costs

Business Unit Number	Program Title	Amount of Unmet Need	Explanation of Recommended UNMET NEEDS to the FY 2024 General Fund Budget
TOTAL:		0	

BUDGET AND FINANCE COMMITTEE

August 11, 2023

Special Meeting

VOTE TALLY SHEET:

Legislation No. 0188-23: An Action Relating to the Budget and Finance Committee; Approving and Recommending the Fixed Cost Allocations for Fiscal Year 2024 for Certain Navajo Nation Programs

Sponsor: Shaandiin Parrish and Casey Allen Johnson, Council Delegates

Motion: Norman M. Begay

Second: Shaandiin Parrish

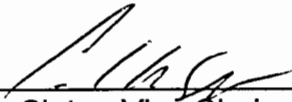
Vote: 3-0, Vice Chairperson not voting

Final Vote Tally:

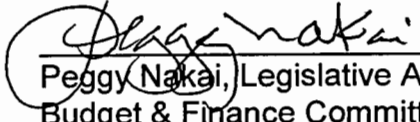
Lomardo Aseret		
Norman M. Begay	yay	
Amber K. Crotty	yay	
Seth A. Damon		
Shaandiin Parrish	yay	
Carl R. Slater		

Excused: Lomardo Aseret

Absent: Seth A. Damon



Carl R. Slater, Vice Chairperson
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee